No. 701. MILLER *v.* WISCONSIN DEPARTMENT OF TAXATION. Appeal from the Supreme Court of Wisconsin. November 10, 1941. *Per Curiam:* The motion to dismiss is granted and the appeal is dismissed for want of a substantial federal question. *Mr. A. W. Schutz* for appellant. *Mr. Harold H. Persons* for appellee. Reported below: 238 Wis. 287, 299 N. W. 28.